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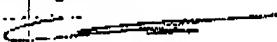
TO: Examiner Samuel Berhanu
FIRM: United States Patent and Trademark Office
FROM: Ian C. McMillan
FILE #: 9351-382
LAWYER #: 165
DATE: Oct. 2, 2007 FAX #: 1-571-273-8300 PAGES: 19 (including cover sheet)

COMMENTS:

Dear Sirs,

Preparatory to the telephone interview with Examiner Berhanu, please find attached a copy of the draft amendment.

Best regards,


Ian C. McMillan

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Appl. No : 10/771,152 Confirmation No.: 9104
Applicant : Ravi B. Gopal and Norman Freeman
Filed : February 4, 2004
Title : SYSTEM AND METHOD FOR MEASURING INTERNAL
RESISTANCE OF ELECTROCHEMICAL DEVICES
TC./A.U. : 2838
Examiner : Samuel Berhanu

Docket No. : 9351-382
Customer No. : 001059

Honorable Commissioner for Patents
P. O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT

Sir:

In response to the office action of July 12, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.